

AmeriCorps Program
CFDA Number 94.006
Alaska State Community Service Commission
Department of Education & Early Development – Program 28

I. PROGRAM OBJECTIVE

Funds under this program are provided through the National and Community Service Act of 1990, as amended, through the Alaska State Community Service Commission. The objective of the program is to help engage Americans of all backgrounds as participants in community-based service that provides a direct and demonstrable benefit that is valued by the community and that would otherwise not be provided with existing funds or volunteers.

The grants under this program involve a pass through of federal funds. Consequently, the audit of the grantee should conform to federal single audit requirements.

II. PROGRAM PROCEDURES

Grants are awarded on an annual basis to grantees approved by the AmeriCorps Corporation for National Service.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

The grant agreements contain an approved budget for the expenditure of funds under the grant. All costs incurred should be in accordance with the approved budget.

Suggested Audit Procedures

- Review the grant agreement, test financial and related records to determine the purposes for which funds were expended.

Compliance Requirement

No more than 20% of a participant's required service hours may be spent in education, training or similar activities without specific written permission from the Corporation for National Service.

Suggested Audit Procedures

- Review grantee time accounting data for participants and expenditure and related records to verify that no more than 20% of a participant's service hours were spent in education, training or similar activities, unless a written exception is available.

Compliance Requirement

Grant funds may not be expended for any of the following prohibited activities:

1. Any effort to influence legislation;
2. Organizing protests, petitions, boycotts or strikes;
3. Assisting, promoting, or deterring union organizing;
4. Impairing existing contracts for services or collective bargaining agreements;
5. Engaging in partisan political activities, or other activities designed to influence the outcome of an election to any public office;
6. Engaging in religious instruction; or,
7. Providing a direct benefit to a business organized for profit, a labor union, a partisan political organization, a nonprofit organization that fails to comply with the restrictions contained in section 501(c)(3) of the Internal Revenue Code, or an organization engaged in religious activities.

Suggested Audit Procedures

- Review participants' contracts and evaluations and financial and related records to determine no funds were expended on prohibited activities.

Compliance Requirement

Participant activities may not include clerical work, research, or fund raising activities unless such are incidental to the participants direct service activities.

Suggested Audit Procedures

- Review participant files, job descriptions and other pertinent personnel records to verify clerical, research and fund raising activities are not undertaken by participants.

B. ELIGIBILITY

Compliance Requirements

The grantee may select only individuals who are eligible to enroll. Eligible individuals must meet the following criteria:

1. Be a U.S. citizen or national or a lawful permanent resident alien;

2. Be at least 17 years of age at the commencement of service (unless the individual is in a full time, year round summer youth corps, in which case he or she must be between the ages of 16 and 25, inclusive, or is in a program for economically disadvantaged youth, in which case he or she must be between the ages of 16 and 24, inclusive); and,
3. Have a high school diploma or an equivalency certificate, or agree to obtain a high school diploma or its equivalent prior to using the education award. The grantee may seek a waiver from the Corporation to enroll individuals whom the grantee determines, based upon an independent assessment, to be incapable of obtaining a high school diploma or its equivalent.

The grantee is responsible for: (1) establishing minimum qualifications that participants must meet in order to be selected for the program, (2) selecting participants that meet those qualifications and, (3) assigning participants to a project that is appropriate to their skill level. The grantee must select participants in a fair, non-partisan, non-political, and nondiscriminatory manner, without regard to the participant's need for reasonable accommodation or child care, without displacing paid employees, and in accordance with its approved application. The grantee is encouraged to select participants who possess leadership potential and a commitment to the goals of AmeriCorps.

Suggested Audit Procedures

- Review the grantee's procedures for determining applicant's eligibility for the program, and assess the adequacy of the system used by the grantee to verify this information.
- Select an adequate number of participant files and records to review and verify the eligibility of the individuals selected.

Compliance Requirement

Written parental or legal guardian consent to enroll is required for individuals under 18 years of age.

Suggested Audit Procedures

- Review selected participant files and records and verify any required parental or legal guardian consent has been obtained.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING

Compliance Requirement

The grant agreement specifies the amount of matching funds that the grantee must provide to the project.

Suggested Audit Procedures

- Review financial records and related information to verify that the required matching funds have been provided from non-federal sources.

D. REPORTING REQUIREMENTS

Compliance Requirement

The grant agreement specifies the types of grant reports required and the schedule for their submission.

Suggested Audit Procedures

- Review the grant agreement to ascertain the reporting requirements
- Obtain copies of reports and determine the completeness of the submission.
- Trace data in selected reports to supporting documentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

Full time participants must serve at least 1,700 hours during a period of not less than nine months and not more than one year. Part-time participants must serve at least 900 hours during a period of not more than two years. If the part-time participant is enrolled in an institution of higher education, the participant must serve at least 900 hours during a period of not more than three years. Summer participants serving in a full-time summer program that does not include a year-round component will be considered part time participants.

Suggested Audit Procedures

- Review selected participant files and records and verify that participants have been appropriately classified as full or part time. Verify that each of these participants has served at least the minimum required number of hours.

Compliance Requirement

The grantee must conduct at least a mid-term and end-of-term evaluation of each participant's performance, focusing on such factors as: (1) whether the participant has completed the required number of hours, (2) whether the participant has satisfactorily completed assignments; and, (3) whether the participant has met other performance criteria that were clearly communicated in writing at the beginning of the term of service.

Suggested Audit Procedures

- Select an appropriate number of participants and review the individual contracts to determine that: (1) assignments are appropriate for the program

and goals have been identified, (2) required service hours have been budgeted, (3) and the contract has been signed by the grantee and the participant.

- Review the grantee's files and other records and verify the required evaluations were completed. Assess the adequacy of the evaluation in accordance with the minimum program requirements specified above.

Compliance Requirement

The grantee may release participants for two reasons: (1) for compelling personal circumstances, and (2) for cause in accordance with 45 CFR 2522.230. The grant agreement provides additional information on the circumstances and procedures involved in releasing a participant from service.

Suggested Audit Procedures

- Review the grant agreement provisions. Review grantee and participant records along with other information gathered in the audit process and assess whether any participants were released from service. Determine whether the releases were done appropriately and according to the grant agreement.

Compliance Requirement

The grant agreements contain other, numerous requirements to which the grantee must adhere.

Suggested Audit Procedures

- Review the grant agreement provisions. Identify other compliance requirements and conduct appropriate audit tests to verify grantee compliance with the requirements.

Modified 5/00